



**Judicial Council of California**  
**Administrative Office of the Courts**

Trial Court Financial Policies and Procedures	Procedure No.	<b>Appendix D</b>
	Page	<b>1 of 32</b>

**CHART OF ACCOUNTS:  
OBJECTS of EXPENDITURE,  
QUARTERLY REPORT of REVENUES and  
BUDGET PROGRAM (PECT) STRUCTURE**

**POLICY NUMBER: AOC APPENDIX D**

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## Chart of Accounts

### Chart of Accounts

The trial court chart of accounts presented below is a simplified version of the state chart of accounts. The chart provides and defines the objects of expenditure, quarterly report of revenues, program (PECT) definitions, and PECT- specific object codes. The court may choose to add additional levels of detail for internal use, but not for use in preparing Quarterly Financial Statements for submission to the AOC.

### Budget Program Structure

The trial court Budget Program Structure consists of four levels of increasing detail that are used to develop and manage the trial court budget:

1. **Program:** This is the summary level, which includes all elements of Trial Court Operations – Program 10 and Court Administration – Program 90. Court Administration is reflected as a distributed expense against trial court operations in the Schedule 1 - Baseline Budget.
2. **Element:** This is the second level of budget detail, which breaks down the two programs into the major court operations and administration elements.
3. **Component:** The Component level is the third level of budget detail. It further segregates trial court operations funds into categories for different types of court cases and other support services.
4. **Task:** The Task level is the most detailed budget category. It is used to segregate funds within the Criminal and Families and Children components of the Trial Court Operations Program, Case Type Services element.

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 3 of 32
--	--	------------------------------------

The trial court chart of accounts showing the objects of expenditure, quarterly report of revenues, PECT definitions, and PECT- specific object codes are presented on the following pages.

#### **Trial Court Chart of Accounts**

<b>OBJECT OF EXPENDITURE</b>			<b>DESCRIPTION</b>
000.	00	<b>PERSONAL SERVICES</b>	Summary of all objects of expenditure relating to Personal Services (salaries & wages and benefits).
001.	00	<b>SALARIES &amp; WAGES</b>	Summary of salaries and wages objects of expenditure.
003.	00	Salaries and Wages - Permanent	All salaries and wages exclusive of those for judges and subordinate judicial officers. Includes permanent part-time employees, all salary differentials and out-of class pay.
033.	00	Temporary Help	Costs of temporary employees.
063.	00	<b>JUDICIAL OFFICERS</b>	Summary of sub-objects for all judicial officer salaries & wages.
063.	02	Assigned Judges	(Reserved for AOC use)
063.	03	Commissioners	Salaries and wages of commissioners.
063.	04	Referees & Hearing Officers	Salaries and wages of referees and hearing officers.
063.	11	Superior Court Judges-Local Salary	Salaries and wages of superior court judges.
083.	00	<b>OVERTIME</b>	Cost of overtime paid to eligible employees.
101.	00	<b>EMPLOYEE BENEFITS</b>	Summary of all employee benefits objects of expenditure.
103.	00	Social Security Insurance and Medicare	Employer contribution to SSI (6.2% capped) and Medicare taxation (1.45%).

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 4 of 32
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OBJECT OF EXPENDITURE		DESCRIPTION
104. 00	Group Insurance	Includes medical, dental, vision care, and life insurance, and long-term disability.
106. 00	Retirement (non-Judicial)	Retirement contribution for all non-judicial employees.
123. 00	Retirement (Judicial Officers)	Retirement (state paid and local contribution) to judicial retirement.
125. 00	Workers' Compensation	Workers' Compensation contributions.
133. 00	Unemployment Insurance	Unemployment insurance contributions.
134. 00	Other	Other local benefits costs, such as parking, public transit.
137. 00	Judges' Benefits	Benefits of Superior Court Judges.
141. 00	SALARY AND BENEFIT SAVINGS	Negative adjustment for employee turnover. (Budget item, not reported as expenditure.)
171. 00	UNALLOCATED	Placeholder for undistributed Personal Service funds. (Budget item, not reported as expenditure.)
181. 00	BUDGET REVISION PENDING	Placeholder for projected allocations for Personal Service funds. (Budget item, not reported as expenditure.)
200. 00	<b>OPERATING EXPENSE AND EQUIPMENT (OE&amp;E)</b>	Summary of all OE&E objects of expenditure.
201. 00	GENERAL EXPENSE	Summary object for office expenses, minor equipment and EDP equipment, shipping, books and subscriptions, membership dues, etc.
204. 00	Moving and Relocation	Includes employer reimbursement to employees for moving household goods to new location and per diem for relocation.

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 5 of 32
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OBJECT OF EXPENDITURE		DESCRIPTION
205. 00	Dues and Memberships	Fees to associations or organizations.
205. 01	Judicial Officers	Fees for judicial officers.
205. 02	Legal Staff	Fees for legal staff.
205. 03	Other	Fees for all other staff.
206. 00	Miscellaneous Office Supplies	Includes all office supplies, non-printed paper – stationary, drafting, nameplates, rubber stamps, etc. Central stores charges are included here. Do not include PC (reported under 435) and copier (reported under 244) supplies.
223. 00	Library Purchases and Subscriptions	Books, magazines, and subscriptions, including on-line resources.
223. 01	Printed Library Materials	Books, magazines and subscriptions.
223. 02	Electronic Reference Resources	Subscriptions to electronic databases and research services such as WestLaw, Lexus/Nexus or NCJRS.
226. 00	Minor Equipment	Summary of minor EDP and non-EDP equipment purchases (less than \$5,000).
226. 01	Minor Equipment – non-EDP	Items costing less than \$5,000 per item excluding tax (including chairs, desks, credenzas, etc.). Does not include minor EDP equipment (reported under 226.02).
226. 02	Minor Equipment – EDP	Personal computers and peripherals costing less than \$5,000 per item excluding tax (including monitors, printers, etc.).
227. 00	Office Equipment Rental, Maintenance, and Repairs	Includes all office equipment except copier machines (reported in 244) and data processing equipment (reported in 436).

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 6 of 32
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OBJECT OF EXPENDITURE			DESCRIPTION
238. 00	General Expenses Not Reported Elsewhere		Other general expenses not reported above.
241. 00	PRINTING		Summary object for printing, outside copying, bookbinding, photocopier paper and supplies, copier rental and maintenance, forms and stationary.
244. 00	Office Copier Expense		Rental, maintenance, miscellaneous services and supplies, such as toner.
245. 00	Printed Forms and Stationary		Outside copy services, bookbinding, printed forms, stationary, business cards, brochures, pamphlets, etc.
251. 00	COMMUNICATIONS		Summary object for communications, local and long-distance telephone service, and cellular telephone, pager, FAX, Centrex, purchases.
251. 01	Telecommunications		Local and long-distance telephone service, and cellular telephone, pager, FAX, Centrex, purchases.
251. 02	ISP and Leased Line Charges		Costs of Internet Service Provider and dedicated data communications lines.
261. 00	POSTAGE		Stamps, postcards, precancelled envelopes, postage meter rental, repair and refill.
288. 00	INSURANCE		For payment of liability and other premiums or claims.
291. 00	TRAVEL		Summary of per diem, mileage and meals & lodging for both employees, and judicial officers; including commercial travel.
292. 00	In-State Travel		All travel expenditures for judicial officers and employees including per diem, commercial air, rental car, rail, bus and taxi, within California.

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 7 of 32
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OBJECT OF EXPENDITURE		DESCRIPTION
311. 00	Out-of-State Travel	All travel expenditures for judicial officers and employees including per diem, commercial air, rental car, rail, bus and taxi, outside of California.
331. 00	TRAINING	Tuition and registration, training media, training facility rental, training contracts and services for all judicial officers and employees.
341. 00	FACILITIES OPERATIONS	Summary of security contracts, rentals, janitorial services, facilities planning, special repairs and deferred maintenance.
342. 00	Rent	Costs of renting facilities, including storage space.
344. 00	Janitorial Services	Janitorial and minor maintenance. Includes private contracts.
345. 00	Security – Contractual Services	Summary of contractual security services – sheriff, marshal, etc., costs.
345. 01	Perimeter Security	Costs of contractual security for access control and safety.
345. 02	Courtroom Security	Costs of contractual bailiff services and costs of guarding and transporting criminal defendants within the courthouse.
358. 00	Other Facilities Charges	Building and grounds maintenance, space management and planning.
361. 00	UTILITIES	Utility charges (electrical, water, gas, sewer, etc.) – not Rule 810 allowable.
381. 00	CONSULTANT AND PROFESSIONAL SERVICES	Summary of objects of expenditure related to court-appointed counsel, contract interpreters and reporters, agency (county) charges for administrative services, legal counsel and other consultant and professional services.

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 8 of 32
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OBJECT OF EXPENDITURE		DESCRIPTION
384. 00	General Consultant and Professional Services	Costs of contracts for recurring consulting and professional services or one-time professional services, such as legal services.
385. 00	Court Interpreter Services	Summary object of costs related to the use of contractual interpreter services.
385. 02	Court Interpreter Travel	Contractually required reimbursements for court interpreter travel expenses.
385. 03	Registered Contractor Per Diems	Per diem charges for registered court interpreters.
385. 04	Certified Contractor Per Diems	Per diem charges for certified court interpreters.
385. 05	Non-registered contractor Per Diems	Per diem charges for non-registered court interpreters.
385. 06	Non-certified Contractors Per Diems	Per diem charges for non-certified court interpreters.
385. 07	ASL Contractor Per Diems	Per diem charges for American Sign Language interpreters.
385. 08	CIPT (Away Court use only)	Reimbursement paid to Home Court by Away Court for use of Home Court's Court Interpreters pro Tempore.
386. 00	Court Reporter Services	Costs of contractual consultant court reporter services (non-employee).
387. 00	Court Transcripts	Purchase of transcripts.
388. 00	Court-Appointed Counsel Charges	Summary of costs of legal services related to juvenile dependency, including those contracted from the county.
388. 01	Dependency Counsel Charges for Children	Legal services related to appointed counsel for minors in dependency hearings.



Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 9 of 32
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OBJECT OF EXPENDITURE		DESCRIPTION
388. 02	Dependency Counsel Charges for Parents	Legal services related to appointed counsel for parents and de factor parents in dependency juvenile hearings.
388. 03	Court-Appointed Counsel Charges – Sec. 3150	Legal services related to counsel appointed to represent minors in contested custody proceedings pursuant to Family Code Section 3150 hearings.
389. 00	Investigative Services	Cost of contractual investigative services.
390. 00	Court-Ordered Professional Services	Costs of services ordered by the court, such as psychiatric evaluations.
391. 00	Mediation Services	Contractual services provided by a mediator or a Family Court Services director/manager.
411. 00	Sheriff – Reimbursement for Costs of Services per AB 2030	Cost of reimbursing sheriff/marshal for service provided in serving protective orders/injunctions per AB 2030 (Code of Civil Procedure section 527.6, Family Code section 6222).
421. 00	COUNTY-PROVIDED DIRECT AND INDIRECT SERVICES	Summary of objects of expenditure for administrative and operational support services provided by agreement with the county. Include direct and indirect charges.
422. 00	Legal Services	Charges for legal services provided by the county.
422. 01	Legal Representation	Charges for representation in litigation.
422. 02	General Liability	Non-litigation counsel services.
422. 03	Other Legal Services	County-provided legal services not included above.
423. 00	Fiscal Services	Includes charges for accounting, auditing and budgeting services provided by the county.

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 10 of 32
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OBJECT OF EXPENDITURE			DESCRIPTION
424.	00	Administrative Services	Charges for services provided the court by the County Administrator's Office.
425.	00	Human Resources Services	Charges for personnel and human resources services provided by the county. Includes risk management.
426.	00	Office Services	Charges for county services such as interagency mail, records management services, and auxiliary services.
427.	00	Business Services	Includes charges for county purchasing, janitorial and related services.
428.	00	County EDP Services	County charges for EDP services.
429.	00	Other County-Provided Services	Charges for services not included elsewhere.
431.	00	ELECTRONIC DATA PROCESSING	Summary of objects of expenditure related to data processing, other than minor EDP equipment purchases.
432.	00	EDP Maintenance	Costs of contracts and service orders for preventive maintenance and repair of data processing equipment, including mainframe or minicomputer systems, electronic word processor systems, and personal computers (excluding PC repairs).
433.	00	EDP Commercial Contract	Costs of contracts with non-governmental agencies for data processing services, to include systems analysis, programming, processing, data entry, data migration and support.
434.	00	EDP Interagency Agreement	Costs of contracts with other governmental entities (courts, JPA, county direct billing, etc.) for EDP services.
435.	00	EDP Supplies & Software	Includes costs of consumable items such as printer cartridges, diskettes, PC repairs and parts.

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 11 of 32
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OBJECT OF EXPENDITURE			DESCRIPTION
436.	00	EDP Equipment Rental/Lease	Rental, lease or lease-purchase expenditures for EDP equipment.
437.	00	Other EDP Expenditures	EDP expenditures not included above.
451.	00	MAJOR EQUIPMENT	Equipment purchase, replacement and maintenance.
453.	00	Major Equipment – Non-EDP	Purchase of major equipment in excess of \$5,000, such as copiers (exclude EDP equipment, chairs, desks, credenzas, etc.). Vehicles are charged to this item.
466.	00	Major Equipment – EDP	Purchase of major EDP equipment in excess of \$5,000, such as servers or mainframes.
571.	00	UNALLOCATED	Placeholder for undistributed OE&E funds. (Budget item, not reported as expenditure.)
581.	00	BUDGET REVISION PENDING	Placeholder for projected allocations for OE&E funds. (Budget item, not reported as expenditure.)
600.	00	SPECIAL ITEMS OF EXPENSE	Summary costs of court operations not included in other categories.
601.	00	DEBT SERVICE	Costs attributable to long-term public debt to finance acquisitions or operations, including principal and interest.
651.	00	Juror Services	Summary of all payments for jury services.
651.	01	Fees – Jurors (Criminal and Non-reimbursed Civil)	Per diem payments to jurors (Only Trial Court Trust Fund (TCTF)).
		(Reimbursed Civil)	Per diem payments to jurors (Only non-TCTF).

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 12 of 32
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OBJECT OF EXPENDITURE			DESCRIPTION
651. 02	Mileage – Jurors (Criminal and Non- reimbursed Civil)		Mileage payments to jurors (Only TCTF).
	(Reimbursed Civil)		Per diem payments to jurors (Only non- TCTF).
651. 03	Meals and Lodging – Jurors (Criminal and Non- reimbursed Civil)		Meals and lodging for jurors (Only TCTF).
	(Reimbursed Civil)		Meals and Lodging for jurors (Only non- TCTF).
721. 00	JUDGMENTS, SETTLEMENTS AND CLAIMS		Expenditures by the court for payment of judgments, settlements and claims.
731. 00	LOAN REPAYMENT		Summary of expenditures against loans from counties or other entities.
731. 01	Loan Principal		Expenditures for loan principal repayment.
731. 02	Loan Interest		Expenditures for interest on loans.
800. 00	REIMBURSEMENTS		Summary of reimbursements received for CIPT and civil jury.
801. 00	CIPT Reimbursement (Home Court Use Only)		Reimbursement received by Home Court for use of Home Court's Court Interpreter Pro Tempore by Away Court.
810. 00	Jurors Reimbursement		Reimbursement received from litigants for civil jury costs (non-TCTF only).
900. 00	DISTRIBUTED ADMINISTRATION		Distributed administration charges.

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 13 of 32
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QUARTERLY REPORT OF REVENUES		DESCRIPTION
I. STATE-TRIAL COURT FUNDING		
A. AB 1344 Fees [Status of 1992, ch.696] – To Trial Court Trust Fund		
1000_010	Superior court unlimited first paper filing fee - For filing of the first paper in a civil action or proceeding, except an adoption proceeding. Includes initial complaint, petition, or application, and the papers transmitted from another court on the transfer of a civil action or proceeding. (GC 26820.4)	
1000_030	Superior court unlimited first paper filing fee (Response) - For filing of the first paper in the action on behalf of any defendant, intervener, respondent, or adverse party, whether separately or jointly, except for the purpose of making disclaimer. Several items are excluded as enumerated in the section. (GC 26826)	
1005	Superior court filing fee – For filing of the first paper for probate, guardianship, and conservatorship documents. (GC 26827)	
1020	Collection of court reporter fee (more than one hour) – For each proceeding lasting more than one hour, a fee equal to the actual cost of providing that service shall be charged per one-half day of services to the parties, on a pro rata basis, for the services of an official reporter on the first and each succeeding judicial day those services are provided. (AB 1759, GC 68086(a)(1))	
1020_010	Superior court limited filing fee – For filing of the first paper in a civil action or proceeding, if \$10,000 or less. (GC 72055(a))	
1020_020	Superior court limited filing fee (Response) - For filing of the first paper on behalf of a party other than a plaintiff, if \$10,000 or less. (GC 72056(a))	
1020_022	Small claims fee – For filers of 12 or fewer claims previously filed by the party in each court within the previous 12 months. (CCP 116.230(a))	
B. AB 1759 Fees – To Trial Court Trust Fund		
1. New Fees		
1020_061_0000	Complex case fee – Designation fees paid by party filing papers requesting or opposing the designation of a case as a complex case or in each case in which a court has designated a case as a complex case. (GC 26826.4(d))	
1020_061_0010	Continuance of trial fee – If a continuance is granted, this fee is in addition to the notice of motion fee. (GC 26830(d))	

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 14 of 32
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QUARTERLY REPORT OF REVENUES		DESCRIPTION
1020_061_0020	Court reporter fee – One-time fee of \$25 in addition to any other fee required in civil actions or cases, for the cost of the services of an official reporter, unless the amount demanded, excluding attorney's fees and costs, is \$10,000 or less. (GC 68086(a)(4))	
1020_061_0030	Security surcharge (civil) – The fee is added to the total fee collected pursuant to section 26820.4, 26826, 26827, 72055, or 72056. (GC 69926.5)	
1020_061_0040	Security surcharge (criminal) – The fee imposed on every conviction for a criminal offense, including traffic offense, except parking offenses. (PC 1465.8)	
1020_061_0050	Judgment of small claims fee – Fee charged and collected by the clerk for the issuance of a writ of execution, an order of examination of a judgment debtor, or an abstract of judgment. NOTE: revenues should be reported in this line if no local revenue sharing agreement, understanding or practice was in place on 08/02/03. (CCP 116.820)	
<b>2. Increased Fees</b>		
1020_061_0070	Small claims fee – For filers of more than 12 claims previously filed by the party in each court within the previous 12-month period. (CCP 116.230(b))	
1020_061_0080	Graduated probate fee – Filing the first petition for letters of administration and testamentary, or a first account of a testamentary trustee of a trust that is subject to the continuing jurisdiction of the court. (GC 26827(a))	
1020_061_0090	Notice of motion fee – For filing any notice of motion, other paper requiring a hearing subsequent to the first paper, notice of intention to move for a new trial of any civil action, special proceeding, and an application for renewal of a judgment. (GC 26830(a))	
1020_061_0100	Summary judgment motion fee – For filing a motion for summary judgment or summary adjudication of issues. (GC 26830(b))	
1020_061_0110	Superior court limited filing fee – For filing of the first paper in a civil action or proceeding, if more than \$10,000. (GC 72055(a))	
1020_061_0120	Superior court limited filing fee (Response) - For filing of the first paper on behalf of a party other than a plaintiff, if more than \$10,000. (GC 72056(a))	
<b>C. AB 296 Fees</b>		
1020_061_0150	Additional security surcharge (unlimited civil cases and limited civil cases over \$10,000) – A surcharge of \$20 is added to the total filing fee collected in a case pursuant to GC 26820.4, 26826, 26827, 72055 or 72056. (GC 69926.5(b))	

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 15 of 32
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QUARTERLY REPORT OF REVENUES		DESCRIPTION
1020_061_0160	Additional security surcharge (limited cases \$10,000 or less) – A surcharge of \$10 is added to the total filing fee collected in a limited civil case pursuant to GC 72055 or 72056 where the amount demanded, excluding attorney’s fees and costs, is \$10,000 or less. (GC 69926.5(b))	
D. State Surcharge – To Trial Court Trust Fund		
1020_062	10% state surcharge on civil filing fees required by paragraph (1) of subdivision (c) of GC section 68085. This surcharge should be applied to the total amount collected under the specified code sections. Only the 10% surcharge revenue should be reported in this line (AB 3000 & GC 68087).	
E. To Trial Court Trust Fund		
1020_110	Trial court improvement fund - Prior to making any other required distribution, 2% of all fines, penalties, and forfeitures are required to be deposited in this Fund. Moneys should not be deposited in local automation funds. Please see the State Controller’s Office’s Distribution Table for details. (GC 68090.8)	
II. COUNTY REVENUES		
A. Realignment Revenue [Status of 1991, ch. 90]		
1510	Fee for recording/indexing documents (\$1 to county) - For each additional page (after the first page) of every instrument, paper, or notice required or permitted by law to be recorded. (GC 27361(b))	
1510_010	Additional parking penalty - \$1 of the additional \$2.50 penalty for every parking fee. (GC 76000(c))	
1550	Base fines and forfeitures (other than parking) - Report 75 percent of base fines resulting from county arrests, and 75 percent of county percentage (specified in PC 1463.002) of base fines resulting from city arrests. (PC 1463.001)	
1555_010	\$25 administrative screening fee - Collected from each person arrested and released on his or her own recognizance upon conviction of any criminal offense related to the arrest other than an infraction. This fee was reinstated pursuant to AB 233. (PC 1463.07)	
1555_020	\$10 citation processing fee - Collected from each person cited and released by any peace officer in the field or at a jail facility upon conviction of any criminal offense, other than an infraction, related to the criminal offense cited in the notice to appear. This fee was reinstated pursuant to AB 233. (PC 1463.07)	
1555_030	State penalty fund - Report 30 percent of State Penalty. This includes traumatic brain penalty but excludes VC 40611. (PC 1464(a))	

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 16 of 32
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QUARTERLY REPORT OF REVENUES		DESCRIPTION
1500	Traffic violator school-balance of fee - Report 77 percent of collections retained by the county. (VC 42007)	
1501	Traffic violator school-\$24 additional fee - A \$24 fee charged in addition to the Traffic Violator School fee collected by the clerk pursuant to VC 42007. Report 100 percent of collections retained by the county. (VC 42007.1)	
<b>B. Other County Fines and Forfeitures</b>		
1600	County general fund - Includes county's share of fines and forfeitures for general distribution, excluding realignment revenue reported above.	
1610	Fish & Game - County's portion of fines from violations of Fish & Game code sections and any other laws protecting animals. (F&G 13003)	
1620	Lab fees - Amounts collected for each conviction of reckless driving or driving under the influence. (PC 1463.14)	
1630	Criminalistic Laboratories Fund - County's share of Criminal Laboratory Analysis Fee (fine) collected upon conviction of various Health & Safety and Business & Professions Code violations. (H&S 11372.5)	
1640	Alcohol programs – Alcohol programs and service fees collected under PC 1463.1.	
1650	Alcohol abuse education and prevention penalty assessments - Assessments collected under VC 23645 (prior section VC 23196 was repealed) and PC 1463.25 for conviction of a DUI under VC 23152 or VC 23153.	
1660	Alcohol and drug programs - County alcohol and drug problem assessments collected under H&S 11372.7 and VC 23249.55.	
1670	Night court - Night court assessments collected under VC 42006.	
1680	Local Courthouse Construction Fund - It may be established in the county treasury by the board of supervisors for assisting county in the acquisition, rehabilitation, construction, and financing of courtrooms or of a courtroom building or buildings containing facilities necessary or incidental to the operation of the justice system. May include \$1.50 of additional parking penalties pursuant to GC 76000. (GC 76100)	
1690	Criminal Justice Facilities Construction Fund - Includes assessments collected under GC 76101. May include \$1.50 of additional parking penalties pursuant to GC 76000.  (GC 76101)	



Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 17 of 32
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QUARTERLY REPORT OF REVENUES		DESCRIPTION
1700	Emergency Medical Services Fund - Includes assessments collected under GC 76104.	
1710	Automated Fingerprint Identification Fund - A fund that may be established in the county treasury by the board of supervisors to purchase, lease, operate or maintain fingerprint facilities in the county. Includes assessments collected under GC 76102.	
1711	"900" telephone numbers - Authorizes trial courts to establish "900" telephone numbers for telephonic arraignment, for court scheduling, and for rendering tentative civil decisions, provided a free alternative method is available. Provides that the proceeds from "900" telephone numbers be solely appropriated to the use of the court for staff, information, and data processing services for the purposes specified above. (GC 77211)	
1714	Domestic violence fee - County share of fee imposed as a condition of probation for domestic violence cases. Funding to be deposited into the county's domestic violence program special fund. (PC 1203.097)	
1715_010	Forensic Laboratory Fund - It may be established, by resolution, in the county treasury by the board of supervisors. The fund is solely for the funding and maintenance of a criminal justice forensic laboratory. Includes assessments collected under GC 76103.	
1715_020	DNA Identification Fund - A fund that may be established in the county treasury by the board of supervisors to purchase, lease, operate or maintain automated photographic or DNA identification systems, or any new technology in the county. Up to \$0.50 of every \$7 collected pursuant to GC 76000 may be deposited into this fund. (GC 76104.5)	
1715_030	Other special purpose funds - Commencing with GC 76200.	
1715_040	Uninsured motorists (\$17.50 upon conviction) - \$17.50 for each conviction of a violation of VC 16028 will be transferred to this special account and allocated to defray costs of municipal and justice courts in administering Sections 16028, 16030 and 16031 of the Vehicle Code. (PC 1463.22(a))	
1715_050	Registration/equipment violations – (VC 40225(d))	
<b>C. County Fees</b>		
1740	Dispute resolution fee - Additional fee imposed to support dispute resolution programs. (B&P 470.3)	

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 18 of 32
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QUARTERLY REPORT OF REVENUES		DESCRIPTION
III. COURT REVENUES		
1755	Other court revenues - Revenues retained by the court, including Micrographics and Automation revenues. (GC 26863 & 68090.7)	
IV. 20% STATE SURCHARGE-CRIMINAL FINES		
1762	20% state surcharge on base criminal fines should be reported in this line. 2 percent Automation Fund shall not be taken from the collected surcharge before remitting it to the state. Disbursements are to be made in the following order of priority: 1) Restitution – PC 1202.4(f); 2) The state surcharge – PC 1465.7; 3) Any fines, penalty assessments (including 2% automation fund) and restitution fines – PC 1202.4(b); 4) Any other reimbursable costs. (AB 3000 & PC 1465.7)	
V. STATE COURT FACILITIES CONSTRUCTION FUND (Chapter 1082, Statutes of 2002- SB 1732, Government Code 70371)		
A. State Court Construction Penalty Assessments		
1772	This is in addition to any other state or local penalty including, but not limited to, the penalty provided by PC 1464 and GC 76000. The penalty assessment should be reported in this line beginning 01/01/03, in an amount equal to five dollars (\$5) for every ten dollars (\$10) or fraction thereof upon every fine, penalty, or forfeiture imposed and collected by the courts for all criminal offenses, except parking offenses minus any amount for the local courthouse construction fund (account 1680). (GC 70372(a))	
B. Filing Fees Surcharges On Civil Actions		
1774	Surcharge on unlimited civil and family law cases – First Paper (GC 70373(a)(1)) \$10.00 – January 1, 2003 through December 31, 2003; \$15.00 – January 1, 2004 through December 31, 2007.	
1775	Surcharge on unlimited civil and family law cases - Response (GC 70373(a)(1)) \$10.00 – January 1, 2003 through December 31, 2003; \$15.00 – January 1, 2004 through December 31, 2007.	
1776	Surcharge on unlimited civil cases - Probate (GC 70373(a)(1)) \$10.00 – January 1, 2003 through December 31, 2003; \$15.00 – January 1, 2004 through December 31, 2007.	

QUARTERLY REPORT OF REVENUES		DESCRIPTION
1777	<p>Surcharge on all limited civil cases or response in limited civil cases</p> <p>\$18.00 – January 31, 2003 through June 30, 2007 (GC 70373.5)</p> <p>\$25.00 – July 1, 2007 and thereafter (GC 70373(a)(2)) minus any amount collected pursuant to the following sections in the following counties (GC 26826.1 – Riverside),</p> <p>(GC 26826.4 – San Bernardino), and (GC 76238 – San Francisco).</p>	
<b>C. Surcharges On Parking Offenses</b>		
1779	<p>An added surcharge for parking penalty should be reported in this line:</p> <p>1) One dollar and fifty cents (\$1.50) shall be included for every parking offense where a parking penalty, fine, or forfeiture is imposed and collected beginning 01/01/03.</p> <p>2) This surcharge is subject to offset if a county already collects the two dollar and fifty cents (\$2.50) parking addition under GC 76000(b). The amount of the offset is the amount the county collects and deposits to the local courthouse construction fund from parking fines under GC 76000(b). (GC 70372(b))</p> <p>NOTE: please communicate with your county to generate the data for Section C, Account #1779, as needed.</p>	
<b>VI. UNDESIGNATED FEES – AB 1759</b>		
<b>A. Amount Collected In Accordance With Specific Code Sections Listed in GC 68085.59(a)</b>		
1748_000_0000	<p>The amount retained by the court shall be reported in this line.</p> <p>The fees and fines collected pursuant to the code sections listed in GC 68085.5(a), if they are part of local revenues sharing agreement or practice exists as of the date of the enactment of AB 1759. The included code sections are: 116.390, 116.570, 116.760, 116.860, 491.150, 704.750, 708.160, 724.100, 1134, and 1161.2 of the Code of Civil Procedure; 26824, 26828, 26829, 26834, and 72059 of the Government Code; and 1835 of the Probate Code. (GC 68085.5(e))</p>	
1748_000_0010	<p>The amount collected and remitted to the county shall be reported in this line.</p> <p>The fees and fines collected pursuant to the code sections listed in GC 68085.5(a), if they are part of local revenues sharing agreement or practice exists as of the date of the enactment of AB 1759. The included code sections are: 116.390, 116.570, 116.760, 116.860, 491.150, 704.750, 708.160, 724.100, 1134, and 1161.2 of the Code of Civil Procedure; 26824, 26828, 26829, 26834, and 72059 of the Government Code; and 1835 of the Probate Code. (GC 68085.5(e))</p>	

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 20 of 32
--	--	-------------------------------------

QUARTERLY REPORT OF REVENUES		DESCRIPTION
1748_000_0020	<p>The amount, if any, to be deposited to the TCTF shall be reported in this line.</p> <p>The fees and fines collected pursuant to the code sections listed in GC 68085.5(a), if no local revenues sharing agreement or practice exists as of the date of the enactment of AB 1759. The included code sections are: 116.390, 116.570, 116.760, 116.860, 491.150, 704.750, 708.160, 724.100, 1134, and 1161.2 of the Code of Civil Procedure; 26824, 26828, 26829, 26834, and 72059 of the Government Code; and 1835 of the Probate Code. (GC 68085.5(e))</p>	
B. Amount Collected In Accordance With Specific Code Sections Listed in GC 68085.5(b)		
1748_000_0040	<p>The amount retained by the court shall be reported in this line.</p> <p>The fees and fines collected pursuant to the code sections listed in GC 68085.5(b) that go to the entity incurring the cost and providing the services, if they are subject to a local revenues sharing agreement or practice. The included code sections are: 26827.6, 26827.7, 26840.1, 26847, 26854, 26855.1, 26855.2, 26859, 27293, 71386, and 72061 of the Government Code; 103470 of the Health and Safety Code; 1203.4, and 1203.45 of the Penal Code; 2343, 7660, and 13201 of the Probate Code; and 14607.6 of the Vehicle Code. (GC 68085.5(c))</p>	
1748_000_0050	<p>The amount collected and remitted to the county shall be reported in this line.</p> <p>The fees and fines collected pursuant to the code sections listed in GC 68085.5(b) that go to the entity incurring the cost and providing the services, if they are subject to a local revenues sharing agreement or practice. The included code sections are: 26827.6, 26827.7, 26840.1, 26847, 26854, 26855.1, 26855.2, 26859, 27293, 71386, and 72061 of the Government Code; 103470 of the Health and Safety Code; 1203.4, and 1203.45 of the Penal Code; 2343, 7660, and 13201 of the Probate Code; and 14607.6 of the Vehicle Code. (GC 68085.5(c))</p>	
1748_000_0060	<p>The amount, if any, to be deposited to the TCTF shall be reported in this line.</p> <p>The fees and fines collected pursuant to the code sections listed in GC 68085.5(b) that go to the entity incurring the cost and providing the services, if no local revenues sharing agreement or practice in place. The included code sections are: 26827.6, 26827.7, 26840.1, 26847, 26854, 26855.1, 26855.2, 26859, 27293, 71386, and 72061 of the Government Code; 103470 of the Health and Safety Code; 1203.4, and 1203.45 of the Penal Code; 2343, 7660, and 13201 of the Probate Code; and 14607.6 of the Vehicle Code. (GC 68085.5(c))</p>	
C. Other Undesignated Fees – AB 1759		
1. Court Share		
1748_000_0080	Sanctions for any violation of a lawful court order by a witness, a party, a party's attorney, or both, pursuant to CCP 177.5	
1748_000_0090	Fines for guilty of contempt pursuant to CCP 1218.	

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 21 of 32
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QUARTERLY REPORT OF REVENUES		DESCRIPTION
1748_000_0100	Fines for guilty of a misdemeanor pursuant to PC 166.	
1748_000_0110	Judgment small claims fee - Fee charged and collected by the clerk for the issuance of a writ of execution, an order of examination of a judgment debtor, or an abstract of judgment. NOTE: revenues should be reported in this line if a local revenue sharing agreement, understanding or practice was in place on 08/02/03. (CCP 116.820)	
1750	Civil Assessment - Fine imposed when defendant fails, after notice and without good cause, to appear in court or fails to pay all or any portion of a fine ordered by the court. (PC 1214.1)	
<b>2. County Share</b>		
1730_000_0000	Sanctions for any violation of a lawful court order by a witness, a party, a party's attorney, or both, pursuant to CCP 177.5.	
1730_000_0010	Fines for guilty of contempt pursuant to CCP 1218.	
1730_000_0020	Fines for guilty of a misdemeanor pursuant to PC 166.	
1730_000_0030	Judgment small claims fee - Fee charged and collected by the clerk for the issuance of a writ of execution, an order of examination of a judgment debtor, or an abstract of judgment. NOTE: revenues should be reported in this line if a local revenue sharing agreement, understanding or practice was in place on 08/02/03. (CCP 116.820)	
1730	Civil Assessment - Fine imposed when defendant fails, after notice and without good cause, to appear in court or fails to pay all or any portion of a fine ordered by the court. (PC 1214.1)	

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 22 of 32
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<b>PROGRAM (PECT) DEFINITIONS</b>			
<b>Element</b>	<b>Component</b>	<b>Task</b>	<b>Definitions</b>
<b>Program 10 – Trial Court Operations</b>			This program supports activities directly involving the resolution of cases in the courtroom.
10.10 Judges and Courtroom Support			<p>Includes salaries, benefits, and public agency retirement contributions for the following:</p> <p>Judges</p> <p>Temporary judges</p> <p>Subordinated judicial officers (i.e., court commissioners and referees)</p> <p>Includes costs related to the assignment of active and retired judges (assigned judges) to expedite judicial business and to equalize judicial workload.</p> <p>Includes salaries, benefits and other resource costs of personnel that directly support case adjudication as follows:</p> <p>Courtroom clerks</p> <p>Secretarial support</p> <p>Attorneys providing legal research and other legal services to support case adjudication</p> <p>Court reporters, including transcript costs</p> <p>Bailiffs, bailiff supervisors (who are least .25 FTE dedicated supervisors of bailiffs), and court attendants providing in-courthouse custody to secure housing and movement of prisoners within the courtroom and court facility</p> <p>Does not include supervisors of courtroom staff, unless performing in court operations.</p>

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 23 of 32
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<b>PROGRAM (PECT) DEFINITIONS</b>			
<b>Element</b>	<b>Component</b>	<b>Task</b>	<b>Definitions</b>
10.20 Case Type Services			The Case Type Services element provides essential supportive programs and services that directly assist the court and parties in the adjudication and resolution of cases. This program element ensures the public's access to a safe, fair, and comprehensible court system.
10.20 Case Type Services	10.20.010 Criminal		The services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support criminal case processing issues.  Includes costs for counter clerks processing traffic matters.
10.20 Case Type Services	10.20.010 Criminal	10.20.010.010 Traffic and Other Infractions	Services and activities that include personnel and other resources—separate from and in addition to Judges and Courtroom Support—necessary to address criminal case processing issues related to traffic misdemeanors (including juvenile traffic), infractions, and related violations of state statutes, city or county ordinances specified as infractions, excluding parking violations.  Includes counter clerks processing filings related to traffic and other infractions.

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 24 of 32
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<b>PROGRAM (PECT) DEFINITIONS</b>			
<b>Element</b>	<b>Component</b>	<b>Task</b>	<b>Definitions</b>
10.20 Case Type Services	10.20.010 Criminal	10.20.010.020 Other Criminal Cases	<p>Services and activities that include personnel and other resources—separate from and in addition to Judges and Courtroom Support—necessary to address criminal case processing issues related to felonies, non-traffic misdemeanors, and specialty calendars such as drug courts and other auxiliary programs.</p> <p>Includes costs for counter clerks processing filings related to other criminal cases.</p>
10.20 Case Type Services	10.20.020 Civil		<p>Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support civil case processing issues related to actions other than family and children cases. Also includes services and activities necessary to support a specialized civil calendar, provide assistance with the process and forms for small claims (i.e., a minor civil case for monetary judgment with a value of \$5,000 or less), and provide dispute resolution assistance to the public and any auxiliary programs or services that do not fit in any of the above categories.</p> <p>Includes costs for counter clerks processing filings related to civil cases.</p>



**PROGRAM (PECT) DEFINITIONS**

<b>Element</b>	<b>Component</b>	<b>Task</b>	<b>Definitions</b>
10.20 Case Type Services	10.20.030 Families and Children		<p>Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support the following subprograms:</p> <p>Family and Children Services</p> <p>Probate, Guardianship &amp; Mental Health Services</p> <p>Juvenile Dependency Services</p> <p>Juvenile Delinquency Services</p> <p>Includes Family and Children case processing and other staff and resources to support the above subprograms.</p>
10.20 Case Type Services	10.20.030 Families and Children	10.20.030.010 Families and Children Services	<p>Activities and services associated with:</p> <p>Mandatory child custody mediation, custody evaluations and investigations</p> <p>Screenings and assessments for domestic violence and assignment of services</p> <p>Pre-marital evaluations</p> <p>Stepparent adoption services, conciliation, consultation, and other Family and Children Services</p> <p>The support of specialty Family Law calendars</p> <p>AB 1058 funded Family Law Facilitators</p> <p>Non-AB 1058n funded costs associated with Family Law Facilitators</p> <p>Family Code §3150 Court-Appointed Counsel costs</p> <p>Counter activities</p> <p>Auxiliary programs, such as</p>

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 26 of 32
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<b>PROGRAM (PECT) DEFINITIONS</b>			
<b>Element</b>	<b>Component</b>	<b>Task</b>	<b>Definitions</b>
			orientation activities for mediation, evaluation, parent education activities both brief and extended for high-conflict litigants, specialized settlement conferencing, special masters activities, supervised visitation activities, litigant response activities, program evaluations, and other Family and Children Services
10.20 Case Type Services	10.20.030 Families & Children	10.20.030.020 Probate, Guardianship & Mental Health Services	Investigation, mediation and hearing services for probate, guardianship, and conservatorship matters.
10.20 Case Type Services	10.20.030 Families & Children	10.20.030.030 Juvenile Dependency Services	Activities and services include the following: Court-appointed counsel for children and parents in juvenile dependency proceedings Dependency mediation Psychiatric evaluations Costs associated with CASA
10.20 Case Type Services	10.20.030 Families & Children	10.20.030.040 Juvenile Delinquency Services	Includes costs associated with teen and peer courts, restorative justice programs, juvenile drug courts, community courts, and juvenile delinquency mediation.
10.30 Operational Support			Activities that provide non-case-type specific support for court operations, including the management of files and calendars of the courts.

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 27 of 32
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<b>PROGRAM (PECT) DEFINITIONS</b>			
<b>Element</b>	<b>Component</b>	<b>Task</b>	<b>Definitions</b>
10.30 Operational Support	10.30.010 Other Support Operations		<p>Staff and supervisory positions that are not dedicated to a specific courtroom or case-type services (i.e., criminal, civil, or families and children). Examples includes staff who:</p> <p>Perform activities that provide public access to the courts, including but not limited to staff who are dedicated to serving the public at the public counter or on the telephone and who are assigned to exhibit rooms.</p> <p>Manage files and calendar.</p> <p>Store and retrieve court records.</p> <p>Perform clerical functions for the trial court's appellate activities.</p>
10.30 Operational Support	10.30.020 Court Interpreters		<p>Includes services performed by Certified and Non-certified Contract Interpreters, Staff Interpreters, and Interpreter Coordinators, defined as follows:</p> <p>Certified and non-certified Contract Interpreters are not court employees. Their services are provided on a per diem basis and funded as professional and consultant services.</p> <p>Staff Interpreters are regular employees of the court and receive salary and benefits.</p> <p>Interpreter Coordinators perform the daily assignment of qualified court interpreters.</p>
10.30 Operational Support	10.30.030 Jury Services		<p>This program ensures the right to a jury trial through the management of juror summons, selection, facilities in the court, and compensation.</p>

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 28 of 32
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<b>PROGRAM (PECT) DEFINITIONS</b>			
<b>Element</b>	<b>Component</b>	<b>Task</b>	<b>Definitions</b>
			<p>Under TCTF include only criminal but not civil and grand jury costs for:</p> <p>Jury Commissioners, who are responsible for collecting lists of qualified prospective jurors, submitting lists to the court, and managing the jury program</p> <p>Jury fees, jury coordination, child and dependent care for jurors, and jury sequestration</p> <p>Under Non-TCTF include any civil and grand jury costs.</p>
<b>Program 90 - Court Administration</b>			The Court Administration Program provides essential managerial, administrative, clerical, educational, and technological support to the courts. It also promotes effective relationships between the courts, employees, judges, and the public.
90.10 Executive Office			<p>The primarily responsibility of the Executive Office is the direction of all administrative activities for the trial courts, including the following:</p> <p>Court Executive/Administrative Officer</p> <p>Deputy Court Executive or Court Administrative Officer</p> <p>Secretarial and administrative support for the above.</p> <p>Includes costs for services provided to judicial officers.</p>
90.20 Fiscal Services			Includes the Chief Financial Officer and personnel associated with the development of court budgets, including accounting and all aspects of financial management.

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 29 of 32
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<b>PROGRAM (PECT) DEFINITIONS</b>			
<b>Element</b>	<b>Component</b>	<b>Task</b>	<b>Definitions</b>
90.30 Human Resources			<p>Includes the following:</p> <p>Personnel Director, Training Officer, staff responsible for the recruitment and retention of qualified court employees, and staff charged with employee relations, including labor relations and collective bargaining</p> <p>Includes costs relating to in-house education and training for judicial officers and court staff (CJER, local programs, and all other providers, as well as consultant costs)</p>
90.40 Business and Facilities Services			<p>Activities and services include the following:</p> <p>Personnel and costs associated with building maintenance, providing business services and supplies, and procurement</p> <p>Telecommunication costs</p> <p>Contractual perimeter security services to control facility access</p> <p>Costs associated with legal and contractual services, intergovernmental charges and other charges associated with the courts, and any other administrative costs</p> <p>Activities associated with the management of court fixed assets</p>
90.50 Information Technology			<p>The ability of trial courts to provide adequate services to the public depends upon efficacious and timely case processing and the expeditious provision of case data. Adequate court management systems allow courts to comply with existing statutes, rules of court, standards of judicial administration, and other mandates concerning</p>

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 30 of 32
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<b>PROGRAM (PECT) DEFINITIONS</b>			
<b>Element</b>	<b>Component</b>	<b>Task</b>	<b>Definitions</b>
			<p>public access to court information, records management, and electronic filing. In addition, adequate case management systems enable the courts to share data and information with local, state and federal partners in the justice system.</p> <p>Includes costs for the following:</p> <p>Chief Information Officer and support personnel</p> <p>Computer equipment and activities needed to support the business of the court, including Case Management Systems, Criminal Justice Information Systems and electronic communication between law enforcement agencies and other courts.</p> <p>Technology consulting services</p> <p>Technology training activities for judicial and non-judicial employees</p>
90.60 Distribution Automation			<p>This component enables the internal administrative costs to be charged to the following elements: Judges and Courtroom Support, Case Type Services, and Operational Services on a proportional basis. The total costs charged to the Court Administration element equals the total costs charged to the Distributed Automation component, and the sum of the two totals nets to zero (\$0).</p>

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 31 of 32
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<b>PECT - SPECIFIC OBJECT CODES</b>		
<b>Unique Object Code</b>	<b>Description</b>	<b>PECT Worksheet</b>
345.01	Perimeter Security	Business & Facilities Services
345.02	Courtroom Security	Judges & Courtroom Support
358.08	CI Pro Tempore (Away Court Use Only)	Court Interpreter
385.02	Court Interpreter Travel	Court Interpreter
385.03	Registered Contractor Per Diems	Court Interpreter
385.04	Certified Contractor Per Diems	Court Interpreter
385.05	Non-registered Contractor Per Diems	Court Interpreter
385.06	Non-certified Contractor Per Diems	Court Interpreter
385.07	ASL Contractor Per Diems	Court Interpreter
386.00	Court Reporter	Judges & Courtroom Support
387.00	Court Transcripts	Judges & Courtroom Support
388.01	Dependency Counsel Charges for Children	Juvenile Dependency
388.02	Dependency Counsel Charges for Parents	Juvenile Dependency
388.03	Court Appointed Counsel Charges – Section 3150	Family & Children Services
389.00	Investigative Services	Family & Children Services
390.00	Court-Ordered Professional Services	Family & Children Services Probate Juvenile Dependency Juvenile Delinquency
391.00	Mediation Services	Family & Children Services Juvenile Dependency

Trial Court Financial Policies and Procedures	<b>Chart of Accounts: Objects of Expenditure, Quarterly Report of Revenues and Budget Program (PECT) Structure</b>	<b>Appendix D</b> Page: 32 of 32
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<b>PECT - SPECIFIC OBJECT CODES</b>		
411.00	Sheriff - Reimbursement for Costs of Services per AB 2030	Civil Family & Children Services
601.00	Debt Service	Fiscal Services
651.01	Fees – Jurors (Criminal and Non-reimbursed Civil)	Jury Services (Only Trial Court Trust Fund (TCTF)).
	Fees – Jurors (Reimbursed Civil)	Jury Services (Only non-TCTF).
651.02	Mileage – Jurors (Criminal and Non-reimbursed Civil)	Jury Services (Only TCTF).
	Mileage – Jurors (Reimbursed Civil)	Jury Services (Only non-TCTF).
651.03	Meals and Lodging – Jurors (Criminal and Non- reimbursed Civil)	Jury Services (Only TCTF).
	Meals and Lodging – Jurors (Reimbursed Civil)	Jury Services (Only TCTF).
801.00	CIPT Reimbursement (Home Court Use Only)	Court Interpreter
810.00	Jurors Reimbursement	Jury Services (non-TCTF only).